

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 232-8779

**TO:** Assessing Officials

**FROM:** Barry Wood, Assessment Division Director *g3w*

**RE:** Outdoor Advertising

**DATE:** May 11, 2012

On March 19, 2012, Governor Mitch Daniels signed House Enrolled Act 1072 (the Act). Section 13 of the Act adds IC 6-1.1-3-24, retroactive to the March 1, 2011 assessment date, regarding the assessment of outdoor advertisements. The following schedule must be used to determine the assessed value of various sizes of outdoor advertising signs for the 2011 through 2014 assessment dates, **without any adjustments**:

Single Pole Structure	
Type of Sign	Value Per Structure
At least 48 feet, illuminated	\$5,000
At least 48 feet, non-illuminated	\$4,000
At least 26 feet and under 48 feet, illuminated	\$4,000
At least 26 feet and under 48 feet, non-illuminated	\$3,300
Under 26 feet, illuminated	\$3,200
Under 26 feet, non-illuminated	\$2,600
Other Types of Outdoor Signs	
At least 50 feet, illuminated	\$2,500
At least 50 feet, non-illuminated	\$1,500
At least 40 feet and under 50 feet, illuminated	\$2,000
At least 40 feet and under 50 feet, non-illuminated	\$1,300
At least 30 feet and under 40 feet, illuminated	\$2,000
At least 30 feet and under 40 feet, non-illuminated	\$1,300
At least 20 feet and under 30 feet, illuminated	\$1,600
At least 20 feet and under 30 feet, non-illuminated	\$1,000
Under 20 feet, illuminated	\$1,600
Under 20 feet, non-illuminated	\$1,000

Because the legislation is retroactive to the March 1, 2011 assessment date, taxpayers will have the opportunity to file an amended return for their March 1, 2011 personal property assessment (see [http://www.in.gov/dlgf/files/110601 - Amended Personal Property Tax Returns.pdf](http://www.in.gov/dlgf/files/110601_-_Amended_Personal_Property_Tax_Returns.pdf) for more information on amending personal property tax returns). In determining the assessed value to be reported on the personal property return, the values listed above are the assessed values,

and are **not** subject to the True Tax Value percentages found in the pooling schedule or the 30% floor.

The valuation number should be carried to Line 66 of the Form 103-Long or Line 15 of the Form 103-Short.

Questions may be directed to the appropriate Assessment Division field representative or to Barry Wood at (317) 232-3762 or [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov).